

Independent examiners report**For the year ended 30 June 2025****For 36th Kirkcaldy Guides****Charity number CHARITY NUMBER (if applicable)**Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of Independent Examiners Statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit

Independent Examiners Statement

In the course of my examination, no matter has come to my attention

- 1 which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Clare Brown

Signature

5/9/25

Date

Name: ELAINE BROWN

Address: 10 KATHERINE STREET
KIRKCALDY

Trustees Annual Report

For year ended: 30th June 2025

Charity (Unit) Name: 36th Kirkcaldy Guides

Charity Number SCO52545

District Oswald

Division South

Charity Trustees

Unit leader:	Marjory Aird
Unit leader:	Sharon Thomson
unit leader:	Jacqueline Savage

Charity Address

Insert address	Birchfalls, The Feus
City / town	Freuchie, Cupar
Postcode	KY15 7HR

The above charity (unit) is an unincorporated association. It has no written constitution, but operates in accordance with the policies and procedures, published by Girlguiding, the operating name of the Guide Association.

Its trustees are the volunteer adult leaders trained and appointed as per the Girlguiding policies and procedures. Update training is available throughout the year.

The charity's aim is to deliver a programme of informal education in accordance with the ethos and principles of Girlguiding. During the above period the charity provided this programme to X girls.

The charity's main income is subscription income. The charity aims to hold sufficient cash funds to meet all expenditure due and anticipated during a 2 month period. *If the accounts for the year differ substantially from those of the previous year, add in a short explanation as to why (for example, a trip or large camp).*

During the year the trustees did not receive any remuneration.

Signed on behalf of the trustees by



Signature



Date:

Name:

Receipts and Payments Account

For the Year ended

30th June 2025

Unit name

36th Kirkcaldy Guides

Charity Number

SCO52545

	2025	2024
Receipts		
Membership Subscriptions	£1,720.00	£1,720.00
Donations received	£0.00	£17.00
Unit Fundraising	£24.25	£235.00
3rd Party Fundraising	£0.00	£0.00
Bank Interest	£35.58	£23.60
Gift Aid	£490.98	£0.00
Trips	£42.00	£103.00
Grants received	£0.00	£250.00
Residential events	£580.00	£525.00
Miscellaneous Income	£0.00	£0.00
Total Receipts	£2,892.81	£2,873.60
Payments		
<u>Fundraising expenses</u>		
Unit fundraising	£0.00	£0.00
3rd Party Fundraising/Donation	£0.00	£0.00
<u>Payments for charitable activities</u>		
Subscriptions	£1,100.00	£918.00
Meeting expenses	£229.82	£55.89
Property costs/rent	£0.00	£0.00
Trips	£280.00	£193.30
Residential events	£543.81	£414.25
Admin/Postage & Stationery	£39.10	£36.00
Training	£0.00	£0.00
Badges & Resources	£248.73	£169.10
Miscellaneous Expenditure	£49.42	£0.00
Total Payments	£2,490.88	£1,786.54
Surplus/(Deficit) for year	£401.93	£1,087.06

Statement of balances

For the year ended

30th June 2025

Unit name

36th Kirkcaldy Guides

Charity Number

SCO52545

	2025	2024
Opening Balances		
Cash	£0.00	£0.00
Bank	£1,480.81	£393.75
Surplus/(Deficit) for year	£401.93	£1,087.06
Total	£1,882.74	£1,480.81

Closing Balances

Cash	£0.00	£0.00
Bank	£3,273.62	£1,526.39
less outstanding cheques	£1,390.88	£45.58
Total	£1,882.74	£1,480.81

Assets & Liabilities:

In addition to the above cash & bank balances, the unit has equipment to the value of:

£0.00

Prepared by (signature): M. Ad Unit Leader

Date: 27/8/25